

Amendment No. 5 to SB3901

**Henry
Signature of Sponsor**

AMEND Senate Bill No. 3901*

House Bill No. 3787

by adding the following language as new subsection (c) to the amendatory language of Section 67-6-396 as added by the unnumbered Section to the bill in draft no. 18696 and by relettering subsequent subsections accordingly:

(c)

(1)

(A) There is exempt from the tax imposed by this chapter all sales of residential furniture if sold to a natural person receiving disaster assistance through the Federal Emergency Management Agency (FEMA), and if sold between 12:01 a.m. on the fifth calendar day following the effective date of this section and 11:59 p.m. on September 30, 2010.

(B) All residential furniture sold under this exemption shall be utilized in such person's primary residence for the purpose of replacement due to disaster damage occurring between May 1, 2010 and May 8, 2010.

(2) For the purposes of this section, "residential furniture" means furniture commonly used in a residential dwelling as determined by the department; provided that the sales price per item is three thousand two hundred dollars (\$3,200) or less.

(3) The department shall develop guidelines for individuals and dealers as to eligible residential furniture and acceptable proof of disaster relief for use of the exemption. All such guidelines shall be posted on the web site of the department.

(4) The department may assess a civil penalty not to exceed ten thousand dollars (\$10,000) for each violation of this subsection.